

Pelican Marsh Community Development District 2026 Adopted General Fund Budget

Fiscal Year 2026

Office of the District Manager

General Fund	2024 Adopted Budget	2025 Adopted Budget	Actual TYD OCT- MAR	2025 Projected OCT - SEPT	2025 vs 2026 Variance	2026 Adopted Budget
Revenues						
Non Ad Valorem Assessments	4,272,450	4,697,600	4,299,241	4,157,000	(390,700)	5,088,300
Mercato Water Management	18,000	18,000	-	18,000	-	18,000
Interest Income	100,000	100,000	47,146	95,000	(20,000)	120,000
NDN Business Park Water Management	9,000	9,000	-	9,000	-	9,000
County Tax Refund	-	10,000	10,000	10,000	-	10,000
Sale of Surplus Assets	-	2,500	2,500	2,500	(22,500)	25,000
Transmitter Revenues	15,000	18,000	18,264	20,000	-	18,000
Non Ad Valorem Discount	(170,000)	(200,000)	-	-	22,500	(222,500)
Prior Year Carryover	-	-	-	-	-	-
Other Miscellaneous Revenues	5,000	5,000	4,345	4,345	-	5,000
Capital Reserve Transfer	750,000	300,000	-	300,000	-	300,000
Total Revenues	4,999,450	4,960,100	4,381,496	4,615,845	(410,700)	5,370,800
Expenditures						
Professional & Administrative						
Board of Supervisor Fees	12,000	12,000	5,836	12,000	-	12,000
Payroll Tax Expense	900	900	450	900	-	900
Transcription Services	2,000	2,500	1,750	3,000	2,500	-
Management Fees	148,000	155,000	151,000	150,000	(5,000)	160,000
Audit Fees	22,000	24,000	24,000	25,000	(1,000)	25,000
Accounting Fees	45,000	50,000	24,000	48,000	(1,000)	51,000
Special Assessment Roll Prep	6,000	6,000	6,000	6,000	(500)	6,500
Property Appraiser Fees	60,000	20,000	11,445	11,445	5,000	15,000
Tax Collector Fees	75,000	80,000	85,985	87,000	(10,000)	90,000
Legal Fees	15,000	20,000	4,825	9,000	-	20,000
Engineering Fees	20,000	20,000	14,185	-	(5,000)	25,000
Postage & Courier	1,100	1,500	533	1,500	-	1,500
Website/Computer Services	1,800	2,000	934	2,000	(500)	2,500
Rentals & Leases	1,500	15,000	1,400	3,000	3,000	12,000
Legal Advertising	5,000	5,000	888	3,000	-	5,000

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Printing & Binding	-	-	-	-	-	-
Office Supplies	1,000	1,100	1,554	-	(900)	2,000
Dues & Subscriptions	500	500	500	1,000	(500)	1,000
Insurance - Property Liability	14,000	22,000	26,242	26,242	(5,000)	27,000
Insurance - Public Officer Liability	9,500	9,500	9,432	9,432	(500)	10,000
Insurance - Crime/Employee Dishonesty	500	500	-	-	(500)	1,000
Insurance - Auto	6,000	8,000	8,788	8,000	(500)	8,500
Insurance - General Liability	15,500	18,000	21,776	21,776	(4,500)	22,500
Holiday Bonus	3,500	-	3,500	3,500	(3,500)	3,500
Payroll Processing expense	5,200	5,200	3,144	6,000	(800)	6,000
Miscellaneous Expense	1,000	1,000	2,669	2,669	(1,000)	2,000
Total Professional & Admin	472,000	479,700	410,836	440,464	(30,200)	509,900
Field Management Services						
Auto Allowance	10,400	10,400	5,037	10,400	-	10,400
Payroll Tax Expense	11,000	12,000	6,180	12,300	(500)	12,500
Pension	8,500	9,000	5,098	10,100	(1,100)	10,100
Insurance - Health	18,000	20,000	11,932	24,000	(5,000)	25,000
Insurance - Workers Comp.	400	400	25,512	51,000	-	400
Field Management Services	149,694	153,000	75,363	151,000	(2,000)	155,000
Holiday Bonus	700	700	541	541	-	700
Telephone	3,200	3,000	275	550	2,000	1,000
Utility - Operation Building	12,000	13,000	9,106	18,000	(5,500)	18,500
Contractual Services	2,000	2,000	60	1,000	-	2,000
Total Field Management	215,894	223,500	139,104	278,891	(12,100)	235,600
Landscaping						
Supervisor Wages	80,000	88,000	39,263	80,000	(3,000)	91,000
Personnel Wages	725,000	850,000	407,454	825,000	(25,000)	875,000
Overtime Wages	5,000	6,000	4,682	8,000	(2,000)	8,000
Payroll Tax Expense	54,000	69,000	35,309	69,700	(1,000)	70,000
Pension	48,000	48,000	25,062	51,000	(3,000)	51,000
Insurance - Health	94,000	100,000	61,707	125,000	(30,000)	130,000
Insurance - Workers Comp	33,000	50,000	45,485	52,000	(2,000)	52,000
Insurance - Life & Disability	1,600	1,600	-	1,600	-	1,600
Holiday Bonus	11,800	11,800	-	-	-	11,800

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Utility - Irrigation Water	128,000	130,000	98,573	190,000	(78,000)	208,000
Horticultural Dumpster	42,000	50,000	32,526	55,000	(5,000)	55,000
Rentals & Leases	5,000	7,000	3,824	7,500	(500)	7,500
Repairs & Maint - Fuel	40,000	4,000	12,272	35,000	(36,000)	40,000
Repairs & Maint - Parts	24,000	29,000	17,114	29,000	(11,000)	40,000
Minor Operating Equipment	35,000	35,000	23,650	40,000	(5,000)	40,000
Chemicals	98,000	98,000	34,115	80,000	13,000	85,000
Flower Program	42,000	42,000	171,153	35,000	-	42,000
Mulch Program	90,000	90,000	57,792	75,000	10,000	80,000
Plant Replacement Program	20,000	20,000	19,382	25,000	(5,000)	25,000
Irrigation Supplies	15,000	15,000	12,767	18,000	(5,000)	20,000
Total Landscaping	1,591,400	1,744,400	1,102,130	1,801,800	(188,500)	1,932,900
Fountain						
Utility - Water	10,000	8,000	3,810	8,000	(500)	8,500
Maintenance	25,000	20,000	17,852	20,000	(5,000)	25,000
Electric Services	70,000	80,000	33,082	70,000	-	80,000
Total Fountain	105,000	108,000	54,744	98,000	(5,500)	113,500
Water Management						
Aerators - Repairs	15,000	15,000	13,555	22,000	(5,000)	20,000
Electric - Aerators	22,000	27,000	12,566	26,000	-	27,000
Contractual Services - Preserves	34,000	34,000	-	34,000	(1,000)	35,000
Contractual Services - Lake Management	138,000	138,000	85,972	130,000	(2,000)	140,000
Total Water Management	209,000	214,000	112,093	212,000	(8,000)	222,000
Lighting						
Holiday Bonus	700	700	700	700	-	700
Personnel Wages - Part time	24,000	25,000	13,868	25,000	(5,000)	30,000
Payroll Tax Expense	1,700	1,700	1,102	2,000	(800)	2,500
Insurance - Workers Comp	200	200	200	200	(100)	300
Electric - Street Lights	30,000	32,000	14,218	30,000	-	32,000
Operating Supplies	1,000	1,000	-	1,000	-	1,000
Holiday Lighting	38,500	40,000	19,340	40,000	(1,000)	41,000
Repairs & Maint - General	15,000	18,000	8,273	18,000	-	18,000
Contractual Services	1,000	1,000	-	-	-	1,000

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Total Lighting	112,100	119,600	57,701	116,900	(6,900)	126,500
Access Control						
Supervisor	78,624	80,400	38,424	80,000	(2,100)	82,500
Personnel Wages - Full time	478,000	637,000	294,634	610,000	(19,000)	656,000
Overtime Wages	40,000	40,000	25,775	52,000	(5,000)	45,000
Payroll Tax Expense	48,000	54,000	28,200	56,000	(3,000)	57,000
Pension	34,000	34,000	15,745	32,000	-	34,000
Insurance - Health	100,000	100,000	36,669	80,000	-	100,000
Insurance - Workers Comp	19,000	19,000	25,505	20,000	(1,000)	20,000
Insurance - Life & Disability	2,400	2,400	200	1,000	-	2,400
Supervisor Holiday Bonus	700	700	-	-	(300)	1,000
Holiday Bonus	7,500	7,500	5,781	5,781	-	7,500
Transmitters	14,000	16,000	13,787	16,000	-	16,000
Utility Services	31,000	36,000	25,358	50,000	(4,000)	40,000
Operating Supplies	10,000	13,000	7,098	14,000	(1,000)	14,000
Repairs & Maint - Fuel	12,000	12,000	2,929	12,000	-	12,000
Repairs & Maint - Rover Vehicle	3,000	3,000	2,034	4,000	(1,000)	4,000
Repairs & Maint - Maintenance Building & Gates	5,000	10,000	4,526	10,000	-	10,000
Uniforms	5,000	5,000	-	5,000	-	5,000
Contractual Services - Law Enforcement	-	-	-	-	(5,000)	5,000
Total Access Control	888,224	1,070,000	526,665	1,047,781	(41,400)	1,111,400
Roadway						
Contractual Services	40,000	40,000	27,130	40,000	-	40,000
Signage	4,000	4,000	-	4,000	-	4,000
Total Roadway	44,000	44,000	27,130	44,000	-	44,000
Operating Contingency	118,332	100,000	71,533	100,000	(20,000)	120,000
Subtotal of Operating Expenses	3,755,950	4,103,200	2,501,936	4,139,836	(312,600)	4,415,800
Capital Outlay						
Building/Renovation/Replacement	-	-	-	-	-	-
Equipment	30,000	46,900	46,761	46,761	16,900	30,000

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Vehicles	-	-	-	-	(50,000)	50,000
Paving	293,000	140,000	11,666	140,000	-	140,000
Capital Reserve Contribution	500,000	500,000	-	-	-	500,000
Tiburon Lake Fountain	-	-	-	-	-	-
Lake Restoration	170,000	170,000	-	170,000	(5,000)	175,000
Trek Bridge	-	-	-	-	(60,000)	60,000
Gate House Replacement	250,000	-	-	-	-	-
Landscape Renovations	-	-	-	-	-	-
Total Capital Expenditures & Projects	1,243,000	856,900	58,427	356,761	(98,100)	955,000
Total All Expenditures	4,998,950	4,960,100	2,560,363	4,496,597	(410,700)	5,370,800
Excess Revenues (Expenditures)						
ERUs	2,949	2,949				2,949
	Assessment 2024 - \$1,449	2025 - 1593			Assessment 2026	1,725